



Nebraska Documentary Stamp Tax Return

FORM
52

PLEASE DO NOT WRITE IN THIS SPACE

RETURNS MUST BE FILED EVERY TAX MONTH EVEN IF THERE WERE NO TAXABLE TRANSACTIONS

1 Total Real Estate Transfer Statements (Forms 521) submitted for tax month.....	1		
2 Non-taxable Real Estate Transfer Statements (exempt transactions).....	2		
3 Net taxable transactions for the tax month (line 1 minus line 2)	3		
4 Total documentary stamp tax collected for tax month.....	4	\$	
5 Deduct amount of approved refunds paid from current collections (attach a copy of Form 53). If line 5 exceeds line 4, contact Nebraska Department of Revenue before completing this form	5		
6 Net documentary stamp tax subject to collection fee (line 4 minus line 5)	6		
7 Collection fee (line 6 multiplied by .2222, round up or down to the nearest cent).....	7		
8 Net tax due (line 6 minus line 7)	8		
9 Calculated balance due or credit from preceding month (Department of Revenue use only)	9		

10 BALANCE DUE (line 8 plus or minus line 9). Pay in full with return.....	10	\$	
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Under penalties of law, I declare that I have examined this return, and to the best of my knowledge and belief, it is correct and complete.

sign
here

Signature of Register of Deeds or Deputy

County

Signature of Preparer Other than Register of Deeds

Date

Title

Date

INSTRUCTIONS

WHEN AND WHERE TO FILE. This return, properly signed and accompanied by check, draft, or warrant payable to the Nebraska Department of Revenue, will be considered timely filed if postmarked on or before the 15th day of the month following the tax month covered by this return and mailed to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

Any reporting errors for previously reported months **must** be corrected on an amended Nebraska Documentary Stamp Tax Return, Form 52, for the month in which the error occurred. Request preidentified amended returns from the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

PREIDENTIFIED RETURN. This return is to be used only

Mail this return and payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**
NEBRASKA DEPARTMENT OF REVENUE—White Copy COUNTY—Canary Copy

by the county register of deeds whose name is printed on it. If you have not received a preidentified return for the reporting period, contact the Nebraska Department of Revenue.

SPECIFIC INSTRUCTIONS

LINE 1. Indicate the total number of Real Estate Transfer Statements, Forms 521, filed during the tax month.

LINE 2. Indicate the number of Real Estate Transfer Statements for the tax month which are exempt from documentary stamp tax.

LINE 4. Indicate the total dollar amount of documentary stamp tax collected during the tax month (attach an explanation if line 4 does not balance with the dollar amount collected on Real Estate Transfer Statements submitted with this return).

LINE 5. Indicate the total dollar amount of documentary stamp tax previously collected, recorded, and refunded from the current month's documentary stamp tax collections. The total dollar amount shown on line 5 must be substantiated by attaching a copy of approved Nebraska Documentary Stamp Tax Refund Claim, Form 53, to this return.

LINE 9. A previous balance due or credit, relating to prior returns may be entered in this space by the Nebraska Department of Revenue. The reason for the balance due or credit will be given in the area provided below line 9.

SIGNATURE. This return must be signed by the county register of deeds or deputy.